FINANCIAL REPORT OF ONTARIO UNIVERSITIES 1989-90

Volume III - Physical Plant Operating Expenses

Council of Finance Officers
Universities of Ontario

Ontario Association of Physical Plant Administrators

COUNCIL OF ONTARIO UNIVERSITIES
CONSEIL DES UNIVERSITÉS DE L'ONTARIO

FINANCIAL REPORT OF ONTARIO UNIVERSITIES 1989-90

Volume III - Physical Plant Operating Expenses

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GUIDELINES AND DEFINITIONS

I INTRODUCTION

Each year an analysis of physical plant operating expenses, also known as the OAPPA Report, is prepared under the joint auspices of the Ontario Association of Physical Plant Administrators (OAPPA) and the Council of Finance Officers - Universities of Ontario (COFO-UO). This report provides an analysis of physical plant costs, by major functional area and object of expense, as reported in the operating fund of each university.

The financial accounts of universities are normally maintained in accordance with the principles of "fund accounting" to ensure that limitations and restrictions placed on the use of available resources are observed. In the *Financial Report of Ontario Universities*, prepared each year by COFO-UO, the revenues and expenses related to the following "funds" are identified (see exhibit 1).

- Operating Fund
- Other Non-Credit Fund
- Ancillary Enterprises Fund
- Sponsored Research Fund
- Trust and Endowment Fund
- Capital Fund

Physical Plant costs are charged to each of these "funds" as appropriate by the universities. In addition, the COFO-UO Financial Report provides a further breakdown of the operating fund into the following functions (see exhibit 2).

- Instruction & Research
- Library
- Central Computing
- Student Services
- Administration
- Physical Plant
- Other

Volume III of the Financial Report provides a separate detailed analysis of the function of Physical Plant applicable to the Operating Fund. As such, it only provides an analysis of the physical plant costs which are incurred in relation to the basic academic and academic support activities of each university, reflected in the operating fund and, therefore, permits a greater

degree of comparability between universities than if it included the physical plant costs related to all "funds". For example, physical plant costs related to the ancillary fund are excluded from this report.

As the information in the various volumes of *Financial Report of Ontario Universities*, are closely related it is essential that they be prepared in accordance with uniform guidelines and definitions. To achieve this necessary degree of consistency, the following guidelines and definitions have been developed by a subcommittee that has been jointly appointed by OAPPA and COFO-UO. These guidelines are consistent with those in force for the other volumes of the Financial Report.

II PRINCIPLES OF REPORTING

In order that the physical plant cost data submitted by the various universities will be as comparable as possible, OAPPA and COFO-UO have approved and adopted the following Principles of Reporting for the Physical Plant Report.

A. Functional Reporting of Physical Plant Costs

The costs reported as Physical Plant in Volume I of *Financial Report of Ontario Universities* (exhibit 2) should represent the total costs of the physical plant function relative to the operating fund as defined in the COFO-UO guidelines. The COFO-UO Guidelines for Volume I of the Financial Report instructs that any physical plant costs, e.g. alterations, renovations and maintenance expenses, which may be charged to other functional areas within the operating fund by a university, all be regrouped and reported as Physical Plant.

B. Net Reporting

The COFO-UO Guidelines for Volume I of the *Financial Report of Ontario Universities* instruct that all costs be reported as net. As a result, cost recoveries for services rendered to other funds or external organizations should be netted against the particular objects within each function on the Physical Plant Report shown on exhibit 3, Table 1.

C. Agreement With COFO-UO

The costs reported in the Physical Plant Report represent a more detailed presentation of the aggregate costs defined and reported as Physical Plant in

Volume I. When the costs in the Physical Plant Report are aggregated they must be identical to those reported as Physical Plant in Volume I.

III DEFINITIONS AND EXPLANATORY COMMENT

A. General

The physical plant functional area reflects costs of the physical facilities of the university as they relate to the operating fund including physical plant administration, building maintenance, custodial services, utilities, landscape and grounds maintenance, security and traffic control and other physical plant costs including building renovations, alterations and major repairs.

The various physical plant functional areas are defined in the following section.

B. Table 1: Actual Operating Expenses - Physical Plant

Table 1 (exhibit 3) reflects the distribution of the Physical Plant costs reported in aggregate in Volume I of the *Financial Report of Ontario Universities*.

(i) DEFINITIONS OF MAJOR FUNCTIONS

1. **Physical Plant Administration** - this function includes all activities necessary to carry out the duties of management and administration for all areas under the jurisdiction of the Physical Plant Department. Examples of the activities are:

   (a) Administration - this category includes salaries, wages, employee benefits, travel, equipment and other operating costs required for administrators, assistant administrators, office personnel (including account keeping done by the Physical Plant Department such as payroll, billing, material ordering, personnel records, space management, and dispatching of work orders), other administrative operating costs (including supplies, materials, telephone long distance charges, postage, computer rental, accounting machine costs, and career training programmes). Salaries and benefits for supervisory personnel directly responsible for one or more functional area should be shown in the appropriate functional area(s).

(b) **Engineering** - this category normally includes salaries, wages, employee benefits, travel, equipment and other costs required to provide technical and engineering services necessary to carry out the functions assigned to the Physical Plant Department to the extent that these costs are funded out of the operating budget. The category includes engineers, architects, draftsmen, estimators, schedulers and preparation of documents for contractual maintenance, renovations and alterations as well as analysis of systems and modes of operation, plant records, etc.

(c) **Planning** - this category includes preparation of architectural and engineering plans and specifications for alterations and new construction to the extent that these costs are funded out of the operating budget.

2. **Building Maintenance** - this function includes all items related to routine repair of buildings and structures, including normal recurring repairs and preventive maintenance. It does not include renovations and alterations which are funded from outside the operating budget. The following are to be included:

(a) Salaries, wages and employee benefits for all personnel, including supervisory, who are assigned to the "Building Maintenance" function (see section B(ii) for a definition of salaries and wages). This includes drivers assigned to vehicles which serve the maintenance function.

(b) Interior and Exterior of Buildings

(i) Plumbing, heating, air conditioning, and ventilation.

(ii) Electrical repairs of all types *excluding* primary systems and primary building sub-stations but *including* secondary systems, certain lamp replacements (requiring special ladders and rigging) and maintenance of outdoor lighting fixtures which are a part of the building.

(iii) Carpentry and cabinet making.

(iv) Painting and glazing.

(v) Hardware, locks, keys, closers and records.

(vi) Roofing and sheet metal work, including down-spouts and gutters.

(vii) Welding and necessary machine work.

(viii) Elevators and other building machinery.

(ix) Miscellaneous building repairs such as tuck-pointing, blinds, etc.

(x) Costs of testing fire sprinkler systems, alarms, fire extinguishers, and similar protective devices.

(c) Maintenance and replacement of and additions to all furniture, furnishings and equipment pertaining to the physical plant buildings.

(d) Maintenance of utility distribution systems inside the building including electrical, heating, cooling, process steam, water lines, gas lines and sewer lines (both storm and sanitary), etc..

(e) Operating and replacement costs of all equipment, materials, and tools used in connection with building maintenance (exclude hand tools furnished by the employees).

(f) Operating costs for vehicles which serve the maintenance function.

3. **Custodial Services** - this function includes all costs relating to janitorial and custodial services to buildings and structures including care and waxing of floors, washing of windows and costs of all cleaning contracts let to outside cleaning contractors (including window-washing).

(a) Salaries, wages and employee benefits of all personnel, including supervisory, who are assigned to the "Custodial" function (see section B(ii) for a definition of salaries and wages).

(b) Small set ups only where materials for the special set ups are stored or kept within the same building.

(c) Snow removal immediately adjacent to building.

(d) Other operating costs such as paper, paper towels and tissue, wax, erasers, chalk, cleaners, and other materials and supplies.

(e) Operating and replacement costs of all equipment used in connection with custodial services.

(f) Lamp replacement where lamps are readily accessible without special ladders and rigging.

Common operations include: Mopping, sweeping, waxing of floors (sanding and refinishing of floors are excluded); dusting, polishing of furniture and fixtures such as venetian blinds, partitions, pictures, maps, radiators, etc.; cleaning of chalkboards, chalk trays, erasers and replacement of chalk; washing and dusting of walls; cleaning and disinfecting commodes and urinals; cleaning and washing other fixtures, walls and partitions, and replenishing supplies for restrooms; the emptying and cleaning of waste receptacles; dusting and cleaning of windows and other glass surfaces, sweeping and cleaning of entrances; and opening and/or closing buildings, doors and windows.

The custodian is not a porter, messenger, mailman or laboratory assistant for the faculty or students. Generally, services requiring technical direction at the time of performance such as cleaning chemistry laboratory bench tops, decontaminating radioactive facilities, or cleaning of extremely delicate apparatus are not classified as custodial, but are usually provided by the department having specific jurisdiction.

4. **Utilities** - this function includes all costs for energy for heating, cooling, light and power, gas, water, telephone equipment rental and acquisition costs, switchboard (including related personnel costs) and any other utilities necessary for the operation of the physical plant and normally includes:

(a) Salaries, wages and employee benefits of all personnel, including supervisory, who are assigned to the "Utilities" function (see section B(ii) for a definition of salaries and wages).

(b) Operation and maintenance of heating and power plant equipment including water plant and sewage disposal plants.

(c) Operation and maintenance of equipment in central air-conditioning plant.

(d) Purchase or rental costs to provide electricity, gas, water, telephone equipment, and sewage treatment.

(e) Personnel and other costs to operate the university switchboard and telephone system.

(f) Operation and replacement costs of all equipment used in connection with production of utilities.

(g) Maintenance of utility tunnels, distribution systems external to buildings for electricity, gas, steam, compressed air, chilled water, and high temperature water, domestic water, sanitary and storm drains. The expense *does not include* open ditch drainage and street, walks and grounds lighting maintenance.

(h) All costs of operating a power generation station net of external revenue.

Note: Recovery of utility costs, through sales to outside agencies should be apportioned by object of expense (i.e. salaries, supplies, utilities, etc.) to give a net cost by object of expense for that portion funded from the operating budget.

5. **Landscape and Grounds Maintenance** - this function includes operation and maintenance of campus landscape and grounds. It excludes the cost of areas for which the Physical Plant is reimbursed. The following are included:

(a) Salaries, wages and employee benefits of all personnel, including supervisory, who are assigned to the "Landscape and Grounds Maintenance" function (see section B(ii) for a definition of salaries and wages).

(b) Maintenance of all areas of the campus; all work associated with the care of trees, grass, shrubs, and flowers, the provision of nursery stock including seeds, fertilizers, and plant materials.

(c) Maintenance of roads and walks, irrigation systems, signs, and lighting for roads, walks and grounds.

(d) Snow removal and sanding (excluding parking areas).

(e) Maintenance of athletic fields, outdoor rinks, tennis courts and other outdoor recreational facilities.

(f) Maintenance of open ditch drainage, fences, retaining walls and rip rap.

(g) Care of miscellaneous fixed equipment such as benches, shelter houses, etc.

(h) Operation and replacement costs of all equipment used in connection with grounds maintenance.

(i) Trash and refuse handling, including recycling costs, which is not part of a municipal service. This excludes the disposal of hazardous wastes.

Note: The costs of maintenance and snow removal for parking lots are to be segregated and reported as an ancillary enterprise in the "Ancillary" fund.

6. **Security and Traffic** - this function includes all costs for watchmen, police services related to plant and campus security, and traffic control. Costs relating to *parking lots* are to be segregated and reported as an ancillary enterprise in the "Ancillary" fund.

   (a) Salaries, wages and employee benefits of all personnel, including supervisory, who are assigned to this function (see section B(ii) for a definition of salaries and wages).

   (b) Patrol of campus areas including exterior of building by police.

      (i) Patrol vehicles, radio communications cost, uniforms, and police equipment including radar.

      (ii) Office operation.

   (c) Watchmen of building interiors on a route system.

      (i) Uniforms and clocks.

      (ii) Operating and maintenance of vehicles used in watch service.

   (d) Closed circuit T.V. monitors, burglar alarms, etc.

Note: Expenditures relating to the administration of the safety programme are not to be included under "Physical Plant". Such expenditures are to be reported under the functional area "Other" in Volume I of *Financial Report of Ontario Universities.*

7. **Other** - this function is to be used *only* to the extent that costs are included in Physical Plant expenses as defined by the COFO-UO guidelines in Volume I. Examples of "Other" services and costs which are frequently the responsibility of Physical Plant Departments are as follows:

   (a) Purchasing, receiving and stores. If the purchasing, receiving and stores functions for supplies and equipment are centralized, then the expenditure should not be reported under Physical Plant. However, if these functions are decentralized, then purchasing, receiving and stores for supplies and equipment used by the Physical Plant department should be reported.

   (b) Hauling, moving and storing of furniture for other departments.

   (c) The costs of messenger, mailman, postal services, porter, or services requiring technical direction at the time of performance, which services are usually provided by the department having specific jurisdiction. For further reference see Item 3 - Custodial Services.

   (d) Property taxes and other municipal assessments, including those taxes for which compensatory grants are received from the Province.

   (e) The costs of vehicles and equipment which cannot be reasonably distributed to other functional areas of Physical Plant and are not reimbursed to Physical Plant.

      (i) Salaries, wages and employee benefits of all personnel who are fully assigned to this function (see section B(ii) for definition of salaries and wages).

      (ii) Operating costs, maintenance, etc.

   (f) Unabsorbed Physical Plant costs relative to chargeouts, not recovered from departmental work orders.

   (g) Property and boiler and machinery insurance.

(h) Renovations and Alterations - this item includes renovations, alterations and repairs which costs in excess of $10,000.

(i) External Contracts

(ii) Salaries, wages and employee benefits of all university personnel used to perform the work (see Section B(ii) for definition of salaries and wages).

(iii) Costs of all furniture, furnishings, materials and equipment required in connection with renovations and alterations (funded by the operating budget) and not included in the functional area "Building Maintenance".

(i) All costs relating to the Operating fund for renting space and land together with property taxes paid thereon should be reported under the functional area "Other" within Physical Plant. If the rental agreement includes the provision of services (e.g. utilities, maintenance, cleaning, etc.) and if the costs of these services can be identified, these costs should be reported under the appropriate functional areas within Physical Plant.

(ii) DEFINITIONS OF OBJECTS OF EXPENSE

The same Object of Expense definitions apply to the preparation of Volume III, Physical Plant Operating Expenses, and the other volumes of the COFO-UO *Financial Report of Ontario Universities.* These definitions are as follows:

1. **Salaries and Wages**

   (a) Academic Ranks - not applicable to Physical Plant Report.

   (b) Other Instruction and Research - not applicable to Physical Plant Report.

   (c) Other Salaries and Wages - this object will reflect all salaries, wages and payments to non- instructional staff (support staff) including among others, technicians, clerical and secretarial, professional and managerial, janitorial, trades and maintenance.

2. **Employee Benefits** - this object is to reflect an institution's contributions (with respect to salaries) for pensions (including payments for actuarial deficiencies and past service liability), group

life insurance, salary continuance insurance, dental plans, cost of Worker's Compensation, free tuition, unemployment insurance, early retirement benefits and other costs of an employee benefit programme. Memberships or other perquisites of employment are not to be reported here. Whenever an institution pays a premium or sets aside an amount for an employee, these amounts should be included under employee benefits. Other categories of compensation payments to employees shall be reported under salary expenditures (for example, salary continuance payments during sick leave or maternity leave).

3. **Library Acquisitions** - not applicable to Physical Plant Report.

4. **Equipment and Furniture** - this object will include all purchase, rental and maintenance expenses for equipment and furniture, including laboratory equipment (other than consumables), administrative equipment and furnishings (including carpets and drapery), copying and duplicating equipment, computing equipment, maintenance equipment. Instalment payments, lease purchase computer and installation costs are included.

5. **Operational Supplies and Expenses** - this object includes all expenses for supplies, postage, reproduction (i.e., all reproducing and printing carried out by the university), publications, telephone long distance charges for physical plant only, repair materials, office supplies, and computer software packages.

6. **Cost of Goods Sold** - not applicable to Physical Plant Report.

7. **Utilities** - expenses for fuel, electricity, water, gas and telephone equipment rental, acquisition, amortization, installation, and maintenance costs are reported in this object. The cost of utilities is to be included in total under the functional area "Physical Plant".

8. **Municipal Taxes** - property taxes for which there are compensatory grants as well as all other payments for municipal services out of operating funds are to be included.

   Taxes paid in relation to space rental are not to be reported here; these amounts should be included with other costs of space rental under the object entitled "Miscellaneous".

   Note: Municipal taxes for which compensatory grants are received from the province are to be shown in the Physical Plant functional

area of operating expenses, as are other payments for municipal services (e.g., garbage disposal, fire protection) out of operating funds.

9. **Renovations and Alterations** - this object includes all expenses for renovations and alterations to existing university space.

   If these specific kinds of services are externally contracted they are to be reported under this object and not as "Externally Contracted Services". If internally performed, the total costs including labour and materials should be brought together in this object.

10. **Externally Contracted Services** - all expenses for services contracted to external agencies (except for renovations and alterations, and equipment maintenance) are to be included. Examples of expenses to be included would be cleaning contracts, security services, snow removal and similar time and material contracts under physical plant.

11. **Scholarships, Bursaries, etc.** - not applicable to Physical Plant Report.

12. **Principal and Interest Repayments** - not applicable to Physical Plant Report.

13. **Land and Site Services** - this object is to include acquisition costs, land improvements and site preparation, including landscaping, sewers and road. Also include fees and planning costs relative to the direct expenses.

14. **Buildings** - not applicable to Physical Plant Report.

15. **Miscellaneous** - this category of expenses includes amounts not reported in the previously identified objects. Categories of expenses may include recruitment, travel and field trips, relocation, entertainment, memberships, ceremonials, assistance to student organizations, insurance, legal fees, audit fees, consultants' fees, cost of renting space and land together with property taxes paid thereon. Expenses which can be properly identified as belonging to another object are not to be included here, particularly those which fall within the category of operational supplies and expense.

16. **Internal Cost Allocation** - not applicable to Physical Plant Report.

C. Table 2: Summary of Utility and Other Costs

Table 2 (exhibit 4) provides further detail of the "Utilities" object of expense by electricity, fuel oil, gas, water, sewage treatment, telephone and other.

The table also provides further detail of the total cost of the "Other" function by the following types of expense:

- Purchasing and receiving
- Furniture moving and storage
- Costs of services
- Municipal taxes and other assessments
- Vehicle and equipment costs
- Other costs
- Insurance
- Renovations and alterations
- Cost of rental space

D. Table 3: Summary of Space By Major Function

Table 3 (exhibit 5) indicates in Gross Square Metres (G.S.M.) the size of space serviced by the three major functions of Physical Plant, i.e. Building Maintenance, Custodial Services and Utilities. The Physical Plant Report deals with costs as they pertain to the Operating Fund only, and, therefore, the space indicated for each major function is equal to the G.S.M. of space serviced by the cost of Physical Plant in the Operating Fund. For example, the G.S.M. of ancillary space, the cost of which is included in the Ancillary Fund in Volume I of the *Financial Report of Ontario Universities,* is not included on Table 3. Normally it is anticipated that the G.S.M.s reported for each major Physical Plant function are the same. If they are not the same, explanatory comments should be provided at the bottom of the Table.

E. Table 4: Average Annual Unit Cost of Utilities

Table 4 (exhibit 6) indicates the average annual unit cost at which utilities have been purchased during the year from utility companies. Utilities include electricity, fuel (gas, oil), water and sewage treatment. A number of institutions produce electricity internally for their own consumption at a unit cost which is lower than the unit cost of the local utility company. The average annual unit cost on Table 4 should not include the internal unit cost. Instead, a note should be made at the bottom of the Table.

Table 3 of 15
FINANCIAL REPORTING FORM
UNIVERSITIES OF ONTARIO

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(In Thousands of Dollars)

Institution: _____

Object of Expense / Type of Fund			General Expendable Funds				Restricted Expendable Funds			TOTAL
			Operating	Other (Non-Credit)	Ancillary Enterprises	Subtotal	Sponsored Research	Trust and Endowment	Capital	
1. Salaries and Wages			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
(a) Academic Ranks	+	01								
(b) Other Instruction and Research	+	02								
(c) Other Salaries and Wages	+	03								
Total Salaries and Wages	=	04								
2. Employee Benefits	+	05								
Total Salaries and Benefits	=	06								
3. Library Acquisitions	+	07								
4. Equipment & Furniture, Purchase, Rental & Maint.	+	08								
5. Operational Supplies and Expenses	+	09								
6. Cost of Goods Sold	+	10								
7. Utilities	+	11								
8. Municipal Taxes	+	12								
9. Renovations and Alterations	+	13								
10. Externally Contracted Services	+	14								
11. Scholarships, Bursaries, etc.	+	15								
12. Principal and Interest Repayments	+	16								
13. Land and Site Services	+	17								
14. Buildings	+	18								
15. Miscellaneous (Note 2)	+	19								
16. Internal Cost Allocations	+	20								
TOTAL	=	21								

Note 1 Amounts in the "Operating" column must agree with the corresponding amounts in the "Total" column on Table 4
Note 2 Must agree with line 11 (Total) on Table 12

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1988
(In Thousands of Dollars)

Institution: _____

Functional Area / Object of Expense			Instruction and Research			Library	Central Comp	Student Services	Administration	Physical Plant	Other	TOTAL
			All Excl Medicine	Medicine	Subtotal							
1. Salaries and Wages			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
(a) Academic Ranks	+	01										
(b) Other Instruction and Research	+	02										
(c) Other Salaries and Wages	+	03										
Total Salaries and Wages	=	04										
2. Employee Benefits	+	05										
Total Salaries and Benefits	=	06										
3. Library Acquisitions	+	07										
4. Equipment & Furniture, Purchase, Rental & Maint.	+	08										
5. Operational Supplies and Expenses	+	09										
6. Cost of Goods Sold	+	10										
7. Utilities	+	11										
8. Municipal Taxes	+	12										
9. Renovations, and Alterations	+	13										
10. Externally Contracted Services	+	14										
11. Scholarships, Bursaries, etc.	+	15										
12. Principal and Interest Repayments	+	16										
13. Land and Site Services	+	17										
14. Buildings	+	18										
15. Miscellaneous (Note 1)	+	19										
16. Internal Cost Allocations	+	20										
TOTAL	=	21										

22. Central Computing Costs (Total should agree with the total of "Central Computing" column above)	Academic:		_____ (1)
	Non Academic	+	_____ (2)
	TOTAL	=	_____ (3)

Note 1: Must agree with line 11 on Table 12

Exhibit 2

Institution: _____

ACTUAL OPERATING EXPENSES - PHYSICAL PLANT
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(In Thousands of Dollars)

Table 1 of 4

Functions / Object of Expense			P.P. Admin.	Bldg. Mtce.	Custodial Services	Utilities	Landscape & Grounds Mtce.	Security & Traffic	Subtotal	Other	Total*
Items 1(c)-16 on Table 4 of Financial Reporting Form - Universities of Ontario			(1)	+ (2)	+ (3)	+ (4)	+ (5)	+ (6)	= (7)	+ (8)	= (9)
1. (c) Other Salaries & Wages	+	01									
2. Employee Benefits	+	02									
Total Salaries & Benefits	=	03									
3. Library Acquisitions	+	04									
4. Equipment & Furniture (a) Purchase	+	05									
(b) Rental	+	06									
(c) Maintenance	+	07									
5. Operational Supplies & Expenses	+	08									
6. Cost of Goods Sold	+	09									
7. Utilities	+	10									
8. Municipal Taxes	+	11									
9. Renovations and Alterations	+	12									
10. Externally Contracted Services	+	13									
11. Scholarships, Bursaries, etc.	+	14									
12. Principal & Interest Repayments	+	15									
13. Land & Site Services	+	16									
14. Buildings	+	17									
15. Miscellaneous	+	18									
16. Internal Cost Allocations	+	19									
TOTAL	=	20									

* The TOTAL column must agree by Object of Expense and in total with the functional column PHYSICAL PLANT on Table 4 of the report from COFO-UO.

Municipal Taxes Funded by MCU _____
(Included under TAXES above)

_____
Reporting Officer (Physical Plant)

_____
Reporting Officer (Finance)

_____
Date

OPERATING EXPENSES - PHYSICAL PLANT
FOR THE FISCAL YEAR ENDED 30 APRIL 1990

Table 2 of 4

Institution: _____

SUMMARY OF UTILITY AND OTHER COSTS

(A) UTILITIES

COMPONENT		$000's
Electricity	01	
Fuel Oil	02	
Gas	03	
Water	04	
Sewage Treatment	05	
Telephone Equipment, Rental & Installation Charges	06	
Other	07	
TOTAL	08	

NOTE: The total above should agree with the items shown on the Physical Plant matrix opposite the object of expense UTILITIES under the functional column UTILITIES.

(B) OTHER

COMPONENT		$000's
7(a) Purchasing & Receiving	08	
7(b) Furniture Moving & Storage	09	
7(c) Costs of Services	10	
7(d) Municipal Taxes & Other Assessment	11	
7(e) Vehicle & Equipment Costs	12	
7(f) Other Costs	13	
7(g) Insurance	14	
7(h) Renovations and Alterations	15	
7(i) Cost of Rental Space	16	
TOTAL	17	

NOTE: The total above should agree with the total of the OTHER column on the Physical Plant matrix.

OPERATING EXPENSES - PHYSICAL PLANT
FOR THE FISCAL YEAR ENDED 30 APRIL 1990

Table 3 of 4

Institution: _____

SUMMARY OF SPACE BY MAJOR FUNCTION

MAJOR FUNCTION	UNIT		AREA
Building Maintenance	G.S.M.	01	
Custodial Services	G.S.M.	02	
Utilities	G.S.M.	03	

1. As identified in the OAPPPA Guidelines and Definitions, reported Physical Plant expenses will relate to the Operating Fund only and will be net of expenses relating to other funds. Accordingly, universities are reminded that the area figures should relate to net costs in the operating budget. It is expected that universities will report the same G.S.M. area for the three functions identified above. If different G.S.M. areas are shown, please provide explanatory comments.

2. Read "Classification of Functions" in the Guidelines and Definitions carefully and ensure that the supplementary data corresponds with the definitions therein.

OPERATING EXPENSES - PHYSICAL PLANT
FOR THE FISCAL YEAR ENDED 30 APRIL 1990

Table 4 of 4

Institution: _____

AVERAGE ANNUAL UNIT COST OF UTILITIES

UTILITY	UNIT		AVERAGE ANNUAL UNIT COST (c)
Electricity	c/KWH (Incl. Demand)	01	
Fuel - Gas	c/Gigajoules	02	
Fuel - Oil	c/Gigajoules	03	
Water	c/1,000 Litres	04	
Sewage Treatment *		06	
Other **		07	

* Please specify appropriate units.

* Please specify utility and appropriate units.

SUMMARY STATEMENTS

PHYSICAL PLANT OPERATING EXPENSES BY FUNCTION AND OBJECT OF EXPENSE
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

SUMMARY STATEMENT # 1

OBJECT OF EXPENSE \ FUNCTION	PHYSICAL PLANT ADMIN. (1)	BUILDING MAINTEN-ANCE (2)	CUSTODIAL SERVICES (3)	UTILITIES (4)	LANDSCAPE & GROUNDS MTCE. (5)	SECURITY & TRAFFIC (6)	SUBTOTAL (7)	OTHER (8)	TOTAL [1] (9)
1. (C) OTHER SALARIES & WAGES	15,735	22,153	38,164	7,440	5,624	10,698	99,814	4,670	104,484
2. EMPLOYEE BENEFITS	1,953	2,814	5,039	881	776	1,314	12,777	691	13,468
SUBTOTAL	17,688	24,967	43,203	8,321	6,400	12,012	112,591	5,361	117,952
3. LIBRARY ACQUISITIONS									
4. EQUIPMENT & FURNITURE (A) PURCHASE	1,023	336	289	496	396	216	2,756	495	3,251
(B) RENTAL	34	43	52	10	30	84	253	79	332
(C) MAINTENANCE	197	212	76	216	177	102	980	113	1,093
5. OPERATIONAL SUPPLIES & EXPENSES	1,091	5,853	2,061	1,199	896	534	11,634	1,010	12,644
6. COST OF GOODS SOLD									
7. UTILITIES				64,187			64,187		64,187
8. MUNICIPAL TAXES [2]								15,317	15,317
9. RENOVATIONS & ALTERATIONS								14,518	14,518
10. EXTERNALLY CONTRACTED SERVICES	237	5,678	5,700	1,115	1,085	1,704	15,519	716	16,235
11. SCHOLARSHIPS, BURSARIES, ETC.									
12. PRINCIPAL & INTEREST REPAYMENTS									
13. LAND & SITE SERVICES		27			15		42	90	132
14. BUILDINGS									
15. MISCELLANEOUS	508	46	28	15	2	45	644	5,604	6,248
16. INTERNAL COST ALLOCATIONS									
TOTAL	20,778	37,163	51,409	75,558	9,001	14,697	208,606	43,303	251,909

Note: 1. The "Total" column must agree by object of expense and in total with the functional column "Physical Plant" on Table 4 in Volume 1 of "Financial Report of Ontario Universities".

2. This item includes MCU grants in lieu of municipal taxes totaling $14,579,925.

The reader of this report or summary reports using data compiled from this report should be cautioned that the results of the individual universities are not necessarily comparable and conclusions should not be drawn without reference to the individual institutions.

PERCENTAGE OF TOTAL PHYSICAL PLANT OPERATING EXPENSES BY FUNCTION
AND OBJECT OF EXPENSE FOR THE FISCAL YEAR ENDED 30 APRIL 1990

SUMMARY STATEMENT # 1A

FUNCTION / OBJECT OF EXPENSE	PHYSICAL PLANT ADMIN. (1)	BUILDING MAINTEN-ANCE (2)	CUSTODIAL SERVICES (3)	UTILITIES (4)	LANDSCAPE & GROUNDS MTCE. (5)	SECURITY & TRAFFIC (6)	SUBTOTAL (7)
1. (C) OTHER SALARIES & WAGES	7.54	10.62	18.29	3.57	2.70	5.13	47.85
2. EMPLOYEE BENEFITS	.94	1.35	2.42	.42	.37	.63	6.12
SUBTOTAL	8.48	11.97	20.71	3.99	3.07	5.76	53.97
3. LIBRARY ACQUISITIONS							
4. EQUIPMENT & FURNITURE (A) PURCHASE	.49	.16	.14	.24	.19	.10	1.32
(B) RENTAL	.02	.02	.02		.01	.04	.12
(C) MAINTENANCE	.09	.10	.04	.10	.08	.05	.47
5. OPERATIONAL SUPPLIES & EXPENSES	.52	2.81	.99	.57	.43	.26	5.58
6. COST OF GOODS SOLD							
7. UTILITIES				30.77			30.77
8. MUNICIPAL TAXES							
9. RENOVATIONS & ALTERATIONS							
10. EXTERNALLY CONTRACTED SERVICES	.11	2.72	2.73	.53	.52	.82	7.44
11. SCHOLARSHIPS, BURSARIES, ETC.							
12. PRINCIPAL & INTEREST REPAYMENTS							
13. LAND & SITE SERVICES		.01			.01		.02
14. BUILDINGS							
15. MISCELLANEOUS	.24	.02	.01	.01		.02	.31
16. INTERNAL COST ALLOCATIONS							
TOTAL	9.96	17.81	24.64	36.22	4.31	7.05	100.00

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PERCENTAGE OF PHYSICAL PLANT OPERATING EXPENSES BY OBJECT OF EXPENSE
BY FUNCTION FOR THE FISCAL YEAR ENDED 30 APRIL 1990

SUMMARY STATEMENT # 1B

FUNCTION / OBJECT OF EXPENSE	PHYSICAL PLANT ADMIN. (1)	BUILDING MAINTENANCE (2)	CUSTODIAL SERVICES (3)	UTILITIES (4)	LANDSCAPE & GROUNDS MTCE. (5)	SECURITY & TRAFFIC (6)	SUBTOTAL (7)	OTHER (8)	TOTAL (9)
1. (C) OTHER SALARIES & WAGES	75.73	59.61	74.24	9.85	62.48	72.79	47.85	10.78	41.48
2. EMPLOYEE BENEFITS	9.40	7.57	9.80	1.17	8.62	8.94	6.12	1.60	5.35
SUBTOTAL	85.13	67.18	84.04	11.01	71.10	81.73	53.97	12.38	46.82
3. LIBRARY ACQUISITIONS									
4. EQUIPMENT & FURNITURE (A) PURCHASE	4.92	.90	.56	.66	4.40	1.47	1.32	1.14	1.29
(B) RENTAL	.16	.12	.10	.01	.33	.57	.12	.18	.13
(C) MAINTENANCE	.95	.57	.15	.29	1.97	.69	.47	.26	.43
5. OPERATIONAL SUPPLIES & EXPENSES	5.25	15.75	4.01	1.59	9.95	3.63	5.58	2.33	5.02
6. COST OF GOODS SOLD									
7. UTILITIES				84.95			30.77		25.48
8. MUNICIPAL TAXES								35.37	6.08
9. RENOVATIONS & ALTERATIONS								33.53	5.76
10. EXTERNALLY CONTRACTED SERVICES	1.14	15.28	11.09	1.48	12.05	11.59	7.44	1.65	6.44
11. SCHOLARSHIPS, BURSARIES, ETC.									
12. PRINCIPAL & INTEREST REPAYMENTS									
13. LAND & SITE SERVICES		.07			.17		.02	.21	.05
14. BUILDINGS									
15. MISCELLANEOUS	2.44	.12	.05	.02	.02	.31	.31	12.94	2.48
16. INTERNAL COST ALLOCATIONS									
TOTAL	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00

The reader of this report or summary reports using data compiled from this report should be cautioned that the results of the individual universities are not necessarily comparable and conclusions should not be drawn without reference to the individual institutions.

PHYSICAL PLANT OPERATING EXPENSES BY FUNCTION AND INSTITUTION
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

SUMMARY STATEMENT # 2

INSTITUTION	PHYSICAL PLANT ADMIN. (1)	BUILDING MAINTEN-ANCE (2)	CUSTODIAL SERVICES (3)	UTILITIES (4)	LANDSCAPE & GROUNDS MTCE. (5)	SECURITY & TRAFFIC (6)	SUBTOTAL (7)	OTHER (8)	TOTAL (9)
BROCK	376	973	1,480	1,693	298	362	5,182	769	5,951
CARLETON	1,383	2,649	1,978	4,277	529	1,108	11,924	2,655	14,579
GUELPH	1,213	3,153	3,616	2,864	869	1,313	13,028	3,565	16,593
LAKEHEAD	304	966	1,166	1,877	268	397	4,978	892	5,870
LAURENTIAN	226	850	534	1,758	207	297	3,872	769	4,641
McMASTER	1,717	2,407	3,603	5,258	805	1,046	14,836	2,303	17,139
OTTAWA	1,432	2,345	3,048	6,718	432	1,060	15,035	5,466	20,501
QUEEN'S	1,269	2,491	4,164	4,519	512	505	13,460	2,330	15,790
RYERSON	983	1,741	2,530	3,148	104	1,396	9,902	1,675	11,577
TORONTO	4,750	6,849	10,487	17,857	1,315	3,360	44,618	9,164	53,782
TRENT	100	637	591	706	139	142	2,315	479	2,794
WATERLOO	1,872	3,498	4,776	6,103	947	941	18,137	3,127	21,264
WESTERN	1,823	2,809	4,162	5,918	585	795	16,092	3,009	19,101
WILFRID LAURIER	285	524	1,018	1,256	152	352	3,587	1,300	4,887
WINDSOR	712	1,506	3,105	3,370	465	737	9,895	1,855	11,750
YORK	2,333	3,765	5,151	8,236	1,374	886	21,745	3,945	25,690
TOTAL	20,778	37,163	51,409	75,558	9,001	14,697	208,606	43,303	251,909

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PERCENTAGE OF PHYSICAL PLANT OPERATING EXPENSES BY FUNCTION BY INSTITIUTION SUMMARY STATEMENT # 2A
FOR THE FISCAL YEAR ENDED 30 APRIL 1990

INSTITUTION	PHYSICAL PLANT ADMIN. (1)	BUILDING MAINTEN-ANCE (2)	CUSTODIAL SERVICES (3)	UTILITIES (4)	LANDSCAPE & GROUNDS MTCE. (5)	SECURITY & TRAFFIC (6)	SUBTOTAL (7)
BROCK	7.26	18.78	28.56	32.67	5.75	6.99	100.00
CARLETON	11.60	22.22	16.59	35.87	4.44	9.28	100.00
GUELPH	9.31	24.20	27.76	21.98	6.67	10.08	100.00
LAKEHEAD	6.11	19.41	23.42	37.71	5.38	7.98	100.00
LAURENTIAN	5.84	21.95	13.79	45.40	5.35	7.67	100.00
McMASTER	11.57	16.22	24.29	35.44	5.43	7.05	100.00
OTTAWA	9.52	15.60	20.27	44.68	2.87	7.05	100.00
QUEEN'S	9.43	18.51	30.94	33.57	3.80	3.75	100.00
RYERSON	9.93	17.58	25.55	31.79	1.05	14.10	100.00
TORONTO	10.65	15.35	23.50	40.02	2.95	7.53	100.00
TRENT	4.32	27.52	25.53	30.50	6.00	6.13	100.00
WATERLOO	10.32	19.29	26.33	33.65	5.22	5.19	100.00
WESTERN	11.33	17.46	25.86	36.78	3.64	4.94	100.00
WILFRID LAURIER	7.95	14.61	28.38	35.02	4.24	9.81	100.00
WINDSOR	7.20	15.22	31.38	34.06	4.70	7.45	100.00
YORK	10.73	17.31	23.69	37.88	6.32	4.07	100.00
TOTAL	9.96	17.81	24.64	36.22	4.31	7.05	100.00

The reader of this report or summary reports using data compiled from this report should be cautioned that the results of the individual universities are not necessarily comparable and conclusions should not be drawn without reference to the individual institutions.

PHYSICAL PLANT OPERATING EXPENSES BY INSTITUTION AND OBJECT OF EXPENSE FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

SUMMARY STATEMENT # 3

OBJECT OF EXPENSE \ INSTITUTION	BROCK	CARLETON	GUELPH	LAKEHEAD	LAURENTIAN	MCMASTER	OTTAWA	QUEEN'S	RYERSON	TORONTO	TRENT	WATERLOO	WESTERN	WLU	WINDSOR	YORK	TOTAL
1. (C) OTHER SALARIES & WAGES	2,309	4,651	8,813	2,588	1,536	6,626	5,761	7,049	3,423	22,580	1,209	9,684	9,010	1,873	5,898	11,474	104,484
2. EMPLOYEE BENEFITS	380	817	1,172	365	237	768	254	1,056	611	1,982	168	1,301	1,315	337	961	1,744	13,468
SUBTOTAL	2,689	5,468	9,985	2,953	1,773	7,394	6,015	8,105	4,034	24,562	1,377	10,985	10,325	2,210	6,859	13,218	117,952
3. LIBRARY ACQUISITIONS																	
4. EQUIPMENT & FURNITURE (A) PURCHASE	24	391	265	108	50	128	71	197	185	557	46	162	140	131	361	435	3,251
(B) RENTAL		14	20	8		16	16	10	9	101	8	9	2	4	7	108	332
(C) MAINT.		18	275	3	63	1	55	-5	14	197	12	38	113	32	4	273	1,093
5. OPERATIONAL SUPPLIES & EXPENSES	709	1,348	38	524	206	1,712	435	1,952	540	744	289	1,013	1,183	336	557	1,058	12,644
6. COST OF GOODS SOLD																	
7. UTILITIES	1,622	3,900	2,291	1,430	1,242	4,598	5,095	3,869	3,066	16,014	644	5,564	4,906	921	2,065	6,960	64,187
8. MUNICIPAL TAXES	382	1,046	907	282	299	905	1,214	1,331	663	2,695	262	1,248	1,425	392	689	1,577	15,317
9. RENOVATIONS & ALTERATIONS	264	685	1,746	434	235	163	2,162		131	5,041		1,196	150	656	656	999	14,518
10. EXTERNALLY CONTRACTED SERVICES	219	1,433	499	40	629	2,037	4,754		2,402	2,665	10	346	71	127	275	728	16,235
11. SCHOLARSHIPS, BURSARIES, ETC.																	
12. PRINCIPAL & INTEREST REPAYMENTS																	
13. LAND & SITE SERVICES			36			15			27			54					132
14. BUILDINGS																	
15. MISCELLANEOUS	42	276	531	88	144	170	684	331	506	1,206	146	649	786	78	277	334	6,248
16. INTERNAL COST ALLOCATIONS																	
TOTAL	5,951	14,579	16,593	5,870	4,641	17,139	20,501	15,790	11,577	53,782	2,794	21,264	19,101	4,887	11,750	25,690	251,909

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PERCENTAGE OF PHYSICAL PLANT OPERATING EXPENSES BY OBJECT OF EXPENSE BY INSTITUTION FOR THE FISCAL YEAR ENDED 30 APRIL 1990

SUMMARY STATEMENT # 3A

OBJECT OF EXPENSE / INSTITUTION	BROCK	CARLETON	GUELPH	LAKEHEAD	LAURENTIAN	MCMASTER	OTTAWA	QUEEN'S	RYERSON	TORONTO	TRENT	WATERLOO	WESTERN	WLU	WINDSOR	YORK	TOTAL
1. (C) OTHER SALARIES & WAGES	38.80	31.90	53.11	44.09	33.10	38.66	28.10	44.64	29.57	41.98	43.27	45.54	47.17	38.33	50.20	44.66	41.48
2. EMPLOYEE BENEFITS	6.39	5.60	7.06	6.22	5.11	4.48	1.24	6.69	5.28	3.69	6.01	6.12	6.88	6.90	8.18	6.79	5.35
SUBTOTAL	45.19	37.51	60.18	50.31	38.20	43.14	29.34	51.33	34.84	45.67	49.28	51.66	54.05	45.22	58.37	51.45	46.82
3. LIBRARY ACQUISITIONS																	
4. EQUIPMENT & FURNITURE (A) PURCHASE	.40	2.68	1.60	1.84	1.08	.75	.35	1.25	1.60	1.04	1.65	.76	.73	2.68	3.07	1.69	1.29
(B) RENTAL		.10	.12	.14		.09	.08	.06	.08	.19	.29	.04	.01	.08	.06	.42	.13
(C) MAINT.		.12	1.66	.05	1.36	.01	.27	-.03	.12	.37	.43	.18	.59	.65	.03	1.06	.43
5. OPERATIONAL SUPPLIES & EXPENSES	11.91	9.25	.23	8.93	4.44	9.99	2.12	12.36	4.66	1.38	10.34	4.76	6.19	6.88	4.74	4.12	5.02
6. COST OF GOODS SOLD																	
7. UTILITIES	27.26	26.75	13.81	24.36	26.76	26.83	24.85	24.50	26.48	29.78	23.05	26.17	25.68	18.85	17.57	27.09	25.48
8. MUNICIPAL TAXES	6.42	7.17	5.47	4.80	6.44	5.28	5.92	8.43	5.73	5.01	9.38	5.87	7.46	8.02	5.86	6.14	6.08
9. RENOVATIONS & ALTERATIONS	4.44	4.70	10.52	7.39	5.06	.95	10.55		1.13	9.37		5.62	.79	13.42	5.58	3.89	5.76
10. EXTERNALLY CONTRACTED SERVICES	3.68	9.83	3.01	.68	13.55	11.89	23.19		20.75	4.96	.36	1.63	.37	2.60	2.34	2.83	6.44
11. SCHOLARSHIPS, BURSARIES, ETC.																	
12. PRINCIPAL & INTEREST REPAYMENTS																	
13. LAND & SITE SERVICES			.22			.09			.23			.25					.05
14. BUILDINGS																	
15. MISCELLANEOUS	.71	1.89	3.20	1.50	3.10	.99	3.34	2.10	4.37	2.24	5.23	3.05	4.11	1.60	2.36	1.30	2.48
16. INTERNAL COST ALLOCATIONS																	
TOTAL	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00

The reader of this report or summary reports using data compiled from this report should be cautioned that the results of the individual universities are not necessarily comparable and conclusions should not be drawn without reference to the individual institutions.

BREAKDOWN OF "UTILITIES" PHYSICAL PLANT OPERATING EXPENSES
BY INSTITUTION FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

SUMMARY STATEMENT # 4A

INSTITUTION	ELECTRICITY	FUEL OIL	GAS	WATER	SEWAGE TREATMENT	TELEPHONE	OTHER	TOTAL
BROCK	1,326		20	98		178		1,622
CARLETON	1,621	74	605	306	452	840		3,900
GUELPH	1,396		600	142	123	30		2,291
LAKEHEAD	735		476	116		103		1,430
LAURENTIAN	709		307	183		43		1,242
McMASTER	2,647	5	971	128	141	706		4,598
OTTAWA	2,161	80	1,075	780		999		5,095
QUEEN'S	2,417	196	915	223	5	113		3,869
RYERSON	2,111	67	376	182		330		3,066
TORONTO	8,362	383	2,635	1,191	44	3,278	121	16,014
TRENT	281		44	27		186	106	644
WATERLOO	2,326	9	818	263	334	1,814		5,564
WESTERN	2,712	15	962	297		920		4,906
WILFRID LAURIER	578	1	192	42	44	64		921
WINDSOR	1,546		313	132		74		2,065
YORK	3,132	207	1,054	337		2,230		6,960
TOTAL	34,060	1,037	11,363	4,449	1,143	11,908	227	64,187

The reader of this report or summary reports using data compiled from this report should be cautioned that the results of the individual universities are not necessarily comparable and conclusions should not be drawn without reference to the individual institutions.

BREAKDOWN OF "OTHER" PHYSICAL PLANT OPERATING EXPENSES
BY INSTITUTION FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

SUMMARY STATEMENT # 45

INSTITUTION	7(A)	7(B)	7(C)	7(D)	7(E)	7(F)	7(G)	7(H)	7(I)	TOTAL
BROCK		65		382		17	42	264		770
CARLETON	72	202		1,046	178	234	130	685	108	2,655
GUELPH		141	255	907	12	36	428	1,746	38	3,563
LAKEHEAD	118			282			58	434		892
LAURENTIAN				299	94		80	235	61	769
McMASTER	289		324	905	474		148	163		2,303
OTTAWA	77	621	818	1,214			254	2,162	320	5,466
QUEEN'S	132		560	1,331	39		268			2,330
RYERSON			403	663			225	131	253	1,675
TORONTO				2,695		222	569	5,041	637	9,164
TRENT			77	262	16	2	37		85	479
WATERLOO				1,248		54	544	1,196	85	3,127
WESTERN	410		191	1,425		144	296	150	393	3,009
WILFRID LAURIER	58	83	28	392	13		43	656	27	1,300
WINDSOR	30	14	13	689	126	56	184	656	87	1,855
YORK	299			1,577	444	405	133	999	88	3,945
TOTAL	1,485	1,126	2,669	15,317	1,396	1,170	3,439	14,518	2,182	43,302

Note: 1. Headings for "Other" physical plant operating expenses -

7(A) Purchasing & Receiving
7(B) Furniture Moving & Storage
7(C) Costs of Services
7(D) Municipal Taxes & Other Assessment
7(E) Vehicle & Equipment Costs
7(F) Other Costs
7(G) Insurance
7(H) Renovations & Alterations
7(I) Cost of Rental Space

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GROSS SQUARE METRES AND UTILITIES RATES BY INSTITUTION
FOR THE FISCAL YEAR ENDED 30 APRIL 1990

SUMMARY STATEMENT # 5

INSTITUTION	GROSS SQUARE METRES (000'S)			UTILITY RATES				
	BUILDING MAINTENANCE	CUSTODIAL	UTILITIES	ELECTRICITY	FUEL GAS	FUEL OIL	WATER	SEWAGE TREATMENT
	TOTAL	TOTAL	TOTAL	¢/KWH	¢/GJ*	¢/GJ*	¢/1000 LITRES	¢/1000 LITRES
BROCK	96	96	96	4.80	417		29.5	
CARLETON	187	187	187	4.54	280	374	45.0	65.9
GUELPH	314	271	284	4.74	250		17.4	
LAKEHEAD	101	101	101	5.13	304		25.6	
LAURENTIAN	70	70	70	5.36	421		58.2	
McMASTER	263	261	263	4.39	253	346	19.3	21.4
OTTAWA	294	280	281	4.90	311	595	48.8	71.5
QUEEN'S	297	297	297	4.28	319	330	29.6	1.0
RYERSON	183	165	183	5.71	285	737	60.0	
TORONTO [1]	828	763	828	5.09	250	545	64.1	42.1
TRENT	53	53	53	4.98	379		33.5	
WATERLOO	345	270	345	4.71	259	734	48.3	51.9
WESTERN	321	321	321	4.77	273	317	31.4	
WILFRID LAURIER	57	57	57	4.90	410		53.0	53.0
WINDSOR	153	153	153	4.42	309		22.8	
YORK	312	312	312	4.26	201	401	60.9	
TOTAL	3,874	3,657	3,831					

*Gigajoules

Note: 1. Under "Utility Rates", Toronto also reported "Purchased Steam" in cents per gigajoule.

The reader of this report or summary reports using data compiled from this report should be cautioned that the results of the individual universities are not necessarily comparable and conclusions should not be drawn without reference to the individual institutions.

UNIT COSTS OF PHYSICAL PLANT OPERATING EXPENSES BY INSTITUTION
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
($ / SQUARE METRE)

SUMMARY STATEMENT # 6

INSTITUTION	MAINTENANCE (1)	CUSTODIAL (2)	UTILITIES (3)	GROUNDS[1] (4)	SECURITY & TRAFFIC[1] (5)	TOTAL 1,2,3,4,5	TOTAL 1,2,3,4
BROCK	10.135	15.417	17.635	3.104	3.771	50.062	46.291
CARLETON	14.166	10.578	22.872	2.829	5.925	56.370	50.445
GUELPH	10.041	13.343	10.085	2.768	4.182	40.419	36.237
LAKEHEAD	9.564	11.545	18.584	2.653	3.931	46.277	42.346
LAURENTIAN	12.143	7.629	25.114	2.957	4.243	52.086	47.843
McMASTER	9.152	13.805	19.992	3.061	3.977	49.987	46.010
OTTAWA	7.976	10.686	23.907	1.469	3.605	47.843	44.238
QUEEN'S	8.387	14.020	15.215	1.724	1.700	41.046	39.346
RYERSON	9.514	15.333	17.202	.568	7.628	50.245	42.617
TORONTO	8.272	13.744	21.566	1.588	4.058	49.228	45.170
TRENT	12.019	11.151	13.321	2.623	2.679	41.793	39.114
WATERLOO	10.139	17.689	17.690	2.745	2.728	50.991	48.263
WESTERN	8.751	12.966	18.436	1.822	2.477	44.452	41.975
WILFRID LAURIER	9.193	17.860	22.035	2.667	6.175	57.930	51.755
WINDSOR	9.843	20.294	22.026	3.039	4.817	60.019	55.202
YORK	12.067	16.510	26.397	4.404	2.840	62.218	59.378
AVERAGE	10.085	13.923	19.505	2.501	4.046	50.060	46.014

Note: 1. Unit costs are calculated using Building Maintenance square metres (Summary Statement # 5).

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